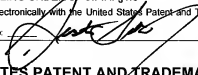


CERTIFICATE OF MAILING UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being filed electronically with the United States Patent and Trademark Office on:
 Date: 8/31/06 Name: Gustavo Siller, Jr. Signature: 

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& LIONE**

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Appln. of: **SATO, Kiyoshi**

Appln. No.: **10/795,786**

Filed: **March 8, 2004**

For: **MAGNETIC HEAD INCLUDING A GAP-DEPTH DEFINING LAYER ON PROTRUDING LAYER AND METHOD FOR MANUFACTURING THE SAME**

Examiner: **Evans, J.A.**

Art Unit: **2627**

Attorney Docket No: **9281-4774**

Client No. **N US03017**

Mail Stop Amendment
 Commissioner for Patents
 P. O. Box 1450
 Alexandria, VA 22313-1450

TRANSMITTAL

Sir:

Attached is:

- ☒ Response to Ex Parte Quayle.
- ☐ Return Receipt Postcard

Fee calculation:

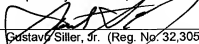
- ☐ No additional fee is required.
- ☐ Small Entity.
- ☐ An extension fee in an amount of \$_____ for a _____-month extension of time under 37 C.F.R. § 1.136(a).
- ☐ A petition or processing fee in an amount of \$_____ under 37 C.F.R. § 1.17(____).
- ☐ An additional filing fee has been calculated as shown below:

			Small Entity		Not a Small Entity	
	Claims Remaining After Amendment	Highest No. Previously Paid For	Present Extra	Rate	Add'l Fee	or Rate
Total	Minus			x \$25=		x \$50=
Indep.	Minus			x 100=		x \$200=
First Presentation of Multiple Dep. Claim				+ \$180=		+ \$360=
				Total	\$	Total

Fee payment:

- ☐ A check in the amount of \$_____ is enclosed.
- ☐ Please charge Deposit Account No. 23-1925 in the amount of \$_____.
- ☐ Payment by credit card in the amount of \$_____ (Form PTO-2038 is attached).
- ☒ The Director is hereby authorized to charge payment of any additional filing fees required under 37 CFR § 1.16 and any patent application processing fees under 37 CFR § 1.17 associated with this paper (including any extension fee required to ensure that this paper is timely filed), or to credit any overpayment, to Deposit Account No. 23-1925.

Respectfully submitted,


 Gustavo Siller, Jr. (Reg. No. 32,305)

Date

8/31/06